

HOUSE BILL No. 1018

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-4.5.

Synopsis: County auditors and assessors. Provides for the removal from office of a county or township assessor or a county auditor if the county's property tax statements have been sent late at least two times during the previous two years or if the official has used sales chasing in the assessment of property. Requires the county executive and the county fiscal body to adopt substantially the same resolution by not less than a two-thirds vote of the members of the body. Provides that if an assessor or a county auditor is removed from office, a vacancy is created that must be filled as provided for filling other vacancies in the office. Authorizes the department of local government finance to adopt rules to develop standards to determine if sales chasing has been used in the assessment of property.

Effective: Upon passage.

Soliday, Welch

January 5, 2010, read first time and referred to Committee on Elections and Apportionment.

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Second Regular Session 116th General Assembly (2010)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular and Special Sessions of the General Assembly.

HOUSE BILL No. 1018

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-4.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]:

4 **Chapter 4.5. Removal of Assessors and Auditors From Office**
5 **for Failure to Send Timely Property Tax Bills or for Sales Chasing**
6 **Use**

7 **Sec. 1. (a) A property tax official may be removed from office**
8 **under this chapter.**

9 **(b) This chapter does not provide the exclusive procedure for**
10 **removing a property tax official from office. A property tax official**
11 **may be removed from office under any other applicable statute as**
12 **provided in that statute.**

13 **Sec. 2. As used in this chapter, "property tax official" refers to**
14 **any of the following:**

- 15 **(1) A county assessor.**
16 **(2) A township assessor.**
17 **(3) A county auditor.**



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1 **Sec. 3.** As used in this chapter, "sales chasing" refers to the
 2 practice of using the sale of a property to trigger a change in its
 3 assessed value of, or near, the property's selling price while the
 4 assessed value of unsold property is not changed.

5 **Sec. 4.** For purposes of this chapter, property tax statements are
 6 considered to be sent late if two percent (2%) or more of the
 7 property tax statements have been mailed or transmitted later than
 8 the times required by IC 6-1.1-22.

9 **Sec. 5. (a)** A property tax official is removed from office if the
 10 county executive and the county fiscal body each adopt
 11 substantially the same resolution as provided in this section to
 12 remove the property tax official from office.

13 (b) Before adopting a resolution under this section, the body
 14 adopting the resolution must hold a public hearing on the matter.

15 (c) A resolution adopted under this section must state that the
 16 body adopting the resolution finds either of the following:

17 (1) That property tax statements have been sent late at least
 18 two (2) times during the previous two (2) years.

19 (2) That the property tax official used sales chasing in
 20 assessing property.

21 (d) A resolution adopted under this section must receive the
 22 affirmative vote of at least two-thirds (2/3) of the members of the
 23 body adopting the resolution.

24 **Sec. 6.** Removal of a property tax official under this chapter
 25 creates a vacancy in the office that shall be filled as provided in
 26 IC 3-13.

27 **Sec. 7.** The department may adopt rules under IC 4-22-2 to
 28 develop standards to determine if sales chasing has been used in
 29 the assessment of property.

30 **SECTION 2.** An emergency is declared for this act.

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